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How is the Application of Green Accounting in Public Hospitals Based on the Public Hospital Classification?

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A B S T R A C T

Public hospitals have four classification (types/class): A, B, C, and D. Of course, the application of green accounting in public hospitals has differences in its application depending on the type of public hospital. The purpose of this study is to determine whether there are differences in the application of green accounting in public hospitals in Malang Raya between public hospitals with type A, type B, type C or type D. This research is a survey research with a descriptive quantitative approach. The questionnaires collected were 39 research samples from 40 public hospitals spread across Malang District, Malang City and Batu City. The sample selection used a probability sample with a cluster random sampling technique. The collected data was then analyzed using the Kruskal-Wallis Test and the Turkey HSD Test. The results showed that the average value of the application of green accounting was significantly different for each type of public hospital, whether for type A, type B, type C or type D on public hospitals. The most visible difference was in the application of green accounting to public hospitals type A and public hospitals type C are completely different, while everything else is the same

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INTRODUCTION

Conceptually, green accounting is defined as a process of recognizing, measuring value, recording, summarizing, reporting and disclosing information regarding transactions, events and/or financial, social and environmental objects in an integrated manner in the accounting process in order to produce integrated accounting information, intact, and relevant which is useful for users in assessing and making economic and non-economic decisions (Lako, 2016 and 2018: 82). The basic pillar of green accounting information is integrated environmental, social and financial accounting information (Deegan, 2003; Lako, 2018). This green accounting is expected to be a financial report that combines environmental, social and financial information used in making economic decisions (Ashari, 2019; Ashari, Muawanah & Lisa, 2020; Ashari & Anggoro, 2020; Ashari & Anggoro, 2021a; Ashari & Anggoro , 2021b; Ashari & Anggoro, 2021c; Ashari, Muawanah & Lisa, 2022).

The concept of green accounting can also be applied to public hospitals as public entities (Deegan, 2003). The application of green accounting is able to provide physical and monetary information, which can help public hospitals to determine decisions related to the environment based on complete information for decision making (Ashari & Anggoro, 2021a). Currently, many public hospitals have implemented green accounting by actively participating in maintaining environmental health (Swastyakso & Widodo, 2016), as an effort to preserve the public hospital environment so that it is better, healthier and more comfortable (Aminah & Noviani, 2014).

Several public hospitals that have implemented green accounting are the Siti Fatimah Regional Special Hospital for Women and Children (Arfa, 2012); RSU dr. H. Koesnadi Bondowoso (Hidayatullah, 2014); Dr. Hospital Soebandi Jember (Trisnawati, 2014); Mardi Waluyo Metro Bandar Lampung Hospital (Aminah & Novianti, 2014); Dr. Hospital R. Koesma Tuban (Kusumawati, 2015); Plantation Hospital and Balung Regional Hospital, Jember (Megananda, 2016); Jember Lung Hospital (Islamey, 2016); Semen Gresik Hospital (Khoirina, 2016); Blambangan Banyuwangi Regional Hospital (Ridlo, 2016); Gambiran Hospital, Kediri City (Masruhainah, 2017); RSUA Ponorogo (Marina, et.al., 2017); RSI Hidayatullah Yogyakarta (Sari & Tjahjono, 2017); Saiful Anwar Hospital Malang (Sanjaya, 2017); Kusuma Husada Inpatient Clinic (Rodliyah & Setyaningsih, 2018); Pancaran Kasih Hospital Manado (Ratulangi, et.al., 2018); Faisal Islamic Hospital Makasar (Juliana, 2018); as well as Tabanan Regional Hospital (Indrawati & Rini, 2018) and so on.

In fact, in research by Ashari & Anggoro (2021b) it is stated that public hospitals in Malang Raya area have implemented green accounting well and consistently, this is indicated by a mean value of 4.95, a median value of 5 and a mode value of 5, which means that it is based on on the three box method index it is in the high category. However, from the results of this research it was found that not all public hospitals in Malang Raya implement green accounting well and consistently, because 54.06% are in the medium criteria, which means that the public hospitals have not implemented green accounting consistently, and as many as 45.94% are in the high criteria, which means that the public hospital has

implemented green accounting well and consistently. This is caused by differences in the classification of public hospitals in Malang Raya which consists of 1 class/type A hospital, 8 class/type B hospitals, 13 class/type C hospitals, and 18 class/type D hospitals. sick (Ashari, 2019).

Hospital Classification according to Article 1 point 4 of the Regulation of the Minister of Health of the Republic of Indonesia Number 340/Menkes/PER/III/2010 concerning Hospital Classification is a grouping of hospital classes based on facilities and service capabilities. This classification is an indicator of organizational size for public hospitals. In research by Ijma, et. al., (2018) stated that large organizations will tend to disclose more information because they have large resources so they are able to finance the provision of more complete information than small companies. Prasojo & Purwanto (2013) also stated that large organizations tend to prepare their accounting systems to increase the level of environmental information disclosure to be more open than small organizations.

So, based on this description, it is necessary to carry out further research regarding whether there are differences in the implementation of green accounting in public hospitals in Malang Raya based on hospital classification considering that in the research of Ashari, et. al., (2020 & 2022) stated that organizational size has a significant effect on the implementation of green accounting, where in this research the organizational size referred to is the classification of public hospitals which consists of four classes/types, namely class/type A, class/type B, class/type C, and class/type D.

Meanwhile, the novelty in this research when compared with previous research is in the form of information regarding green accounting standards in public hospitals based on the classification of public hospitals so that it will be known that there are no differences in the application of green accounting in public hospitals based on each class/type of public hospitals.

With this research, it is hoped that we will be able to determine the level of implementation of green accounting in public hospitals based on each class/type of public hospital. So with this comparison, efforts can be made to increase the application of green accounting in certain types of hospitals which are felt to still not be good and consistent in implementing green accounting.

THEORITICAL REVIEW

Lako defines green accounting as a process of recognizing, measuring value, recording, summarizing, reporting and disclosing information regarding financial, social and environmental transactions, events and/or objects in an integrated manner in the accounting process in order to produce integrated, complete accounting information, and relevant and useful for users in assessing and making economic and non-economic decisions (Lako, 2016 and 2018: 82).

The implementation of green accounting in public hospitals must be supported by all parties, especially public hospital management so that it can run optimally based on financial activities, social activities and environmental activities (Ashari & Anggoro, 2021c). Public hospitals as entities whose operational activities contribute quite large amounts of waste, must play an

active role and are obliged to maintain environmental sustainability and health by managing waste and implementing good environmental management in order to be competitive and obtain a good image from the public as an institution that environmentally friendly (Wardah & Astini, 2018). Thus, it can increase positive perceptions from the public and increase public loyalty to the company which ultimately increases company sales and profits (Aniela, 2012; Ningsih & Rachmawati, 2017).

In the Regulation of the Minister of Health of the Republic of Indonesia No. 340/Menkes/PER/III/2010 concerning Hospital Classification, hospitals in Indonesia are divided into several classes/types, where according to Ashari (2019), each type of public hospital consists of type A, type B, type C, and type D. This classification is an indicator of organizational size for general hospitals. In research by Ijma, et. al., (2018) stated that large organizations will tend to disclose more information because they have large resources so they are able to finance the provision of more complete information than small companies. Prasojo & Purwanto (2013) also stated that large organizations tend to prepare their accounting systems to increase the level of environmental information disclosure to be more open than small organizations.

Based on the theoretical review, in this research the hypotheses to be tested are:

H0: There is no difference in the implementation of green accounting in public hospitals in Malang Raya between type A, type B, type C or type D public hospitals.

H1: There are differences in the implementation of green accounting in public hospitals in Malang Raya between type A, type B, type C or type D public hospitals.

METHODOLOGY

This survey research was carried out using a descriptive quantitative approach (Arikunto, 2005: 12). The object of research is the public hospitals in Malang Raya, totaling 40 public hospitals and spread across Malang Regency, 22 public hospitals, in Malang City, 13 public hospitals, and in Batu City, 5 public hospitals. Of this number, there is 1 public hospital with type A, 8 public hospitals with type B, 13 public hospitals with type C, and 18 public hospitals with type D.

Table 1. Population and Sample Data from Public Hospitals (RSU)

Population and Sample Data	Based on Region			Based on Type				Amount
	Malang Regency	Malang City	Batu City	A	B	C	D	
Population	22	13	5	1	8	13	18	40
Sample	21	13	5	1	8	13	17	39
Percentage (%)	95,5	100	100	100	100	100	94,4	97,5

Source: Primary Data, Processed by Researchers with WPS Office, 2023

From this number, a research sample of 39 public hospitals was collected, consisting of 1 type A public hospital, 8 type B public hospitals, 13 type C public hospitals, and 17 type D public hospitals, spread across In Malang Regency there are 21 public hospitals, in Malang City there are 13 public hospitals and in Batu City there are 5 public hospitals. The number of samples collected was around 97.5% of the total research population.

The number of research samples is in accordance with the provisions of Cohen, et., al. (2007: 101), Baley and Gay in Mahmud (2011: 159) which states that the minimum sample size in a study is 30 subjects, and also based on the Isacc and Michael (1981) table, namely if the population is 40, a minimum of 38 samples are needed with error rate of 1%, or a minimum of 36 samples are needed if the error rate is 5% and 10% (Sugiyono, 2010: 128). This is as per the Krejcie and Morgan (1970) table which shows that the number of samples required from the population is 40, a sample of 36 samples is needed with a confidence level of 95% (Sugiyono, 2005: 63).

The sampling technique used is probability sampling, namely sampling that provides an equal opportunity for each element (member) of the population to be selected as a member of the sample. The sampling technique used was cluster random sampling, taking into account the population distribution in Malang Regency, Malang City and Batu City.

Next, the data that has been collected is analyzed using statistical tools to carry out different tests, namely the Kruskal-Wallis Test and Turkey HSD Test using the SPSS 19 for Windows program as data processing software. So that it can be analyzed and conclusions made from the research results.

The indicators and measurement scales used to measure the implementation of green accounting in public hospitals are:

Table 2. Indicators and Measurement Scale for the Implementation of Green Accounting Variable

Dimensions	Indicator	Scale
Financial Aspect		
(a) Finance Report	1) The hospital clearly identifies each component of the financial report, including notes to the financial report	*Likert scale*
(b) Financial Report Audit	2) Hospitals audit financial reports regularly every year	*Likert scale*
Aspek Sosial		
(a) Tanggung-jawab Sosial Rumah Sakit	Product 3) Social activities carried out by hospitals do not cause a decrease in product quality 4) The hospital maintains the security of the services provided	*Likert scale*
	Service 5) Hospitals innovate their products (services) in accordance with consumer expectations	*Likert scale*

Dimensions	Indicator	Scale
	Avoid actions that damage trust 6) The information provided by the hospital is correct and reliable 7) Social activities carried out by hospitals do not burden the price of the products (services) offered	*Likert scale*
	Employment practices 8) The hospitals cares about the future of its employees 9) The hospitals is able to provide a sense of security to its employees	*Likert scale*
	Social activities 10) The hospital actively participates in social activities	*Likert scale*
	Waste management 11) Hospitals are responsible for the waste they produce	*Likert scale*
	Environmentally friendly product 12) Hospitals sell environmentally friendly products (services).	*Likert scale*
(b) Social Activity Reporting	13) Hospitals present information about their social activities as a form of corporate responsibility towards society 14) Hospitals present costs related to corporate social activities in financial reports	*Likert scale*
(c) Social Audit	15) There are social audit reports made by the hospital periodically	*Likert scale*
Environmental Aspects		
(a) Attention to the environment	16) There is management attention to regulations relating to the environment 17) There is management attention to environmental problems	*Likert scale*
(b) Involvement in environmental issues	18) The existence of an environmental unit in the hospital 19) Availability of funds for environmental protection 20) Availability of programs or procedures that reduce consumption of natural resources	*Likert scale*
(c) Responsibility towards the environment	21) The availability of sufficient human resources and economic resources is linked to environmental responsibility 22) Management efforts in dealing with hospital waste 23) Management efforts to deal with hospital waste even though the hospital is experiencing losses 24) Management's efforts to deal with hospital waste even though the hospital had to close its business	*Likert scale*

Dimensions	Indicator	Scale
(d) Reporting environmental problems	25) Hospitals report their activities related to the use of natural resources and their impact on the environment 26) Hospitals present costs related to hospital waste management in financial reports 27) Hospitals environmental performance reports are reported on an ongoing basis 28) Hospitals environmental performance reports are published	*Likert scale*
(e) Environmental audit	29) There is a systematic and documented verification process to obtain and evaluate environmental audit evidence objectively 30) There is an internal supervisor regarding the implementation of green accounting in hospitals 31) There are hospital environmental audit reports that are made periodically	*Likert scale*

Source: Ashari, 2019

To measure the research indicators, a Likert scale with 5 points is used, namely Strongly Disagree (1), Disagree (2), Undecided (3), Agree (4) and Strongly Agree (5).

RESULTS

Data Exposure

Research respondents provided an assessment of the implementation of green accounting in public hospitals with the following data:

Table 3. Average Assessment of the Implementation of Green Accounting in Public Hospitals for each Type of Public Hospital

Aspect	**Indicator**	**Implementation of Green Accounting in Public Hospitals**			
		Type A	**Type B**	**Type C**	**Type D**
Financial	1	4,00	4,38	4,31	4,31
Aspect	2	5,00	4,13	4,00	4,19
Social	3	4,00	4,25	4,23	4,50
Aspects	4	4,00	4,38	4,23	4,69
	5	5,00	4,75	4,31	4,63
	6	5,00	4,63	4,38	4,69
	7	5,00	4,25	4,08	4,63
	8	5,00	4,13	4,31	4,13
	9	5,00	4,13	4,31	4,13
	10	5,00	4,00	4,31	4,50
	11	5,00	4,25	4,54	4,88
	12	4,00	4,38	4,08	4,56
	13	5,00	4,25	3,92	3,94

Aspect	Indicator	Implementation of Green Accounting in Public Hospitals			
		Type A	Type B	Type C	Type D
	14	5,00	4,13	4,00	4,19
	15	5,00	4,13	4,00	4,25
Environmental Aspects	16	4,00	4,38	4,15	4,44
	17	4,00	4,38	4,23	4,44
	18	4,00	4,00	4,38	4,38
	19	4,00	4,25	4,08	4,31
	20	4,00	4,25	4,08	4,25
	21	4,00	4,13	4,08	4,13
	22	5,00	4,75	4,46	4,31
	23	5,00	4,50	4,46	4,06
	24	1,00	4,00	3,23	3,44
	25	4,00	4,13	4,31	4,31
	26	5,00	4,13	4,00	4,19
	27	5,00	4,13	4,31	4,38
	28	5,00	4,25	3,92	3,88
	29	5,00	4,13	4,08	4,25
	30	5,00	4,13	3,92	4,13
	31	5,00	4,13	4,00	4,19

Source: Primary Data, Processed by Researchers with WPS Office, 2023

Based on the data presented in table 6, it can be seen that there are differences in the average assessment in the application of green accounting in each type of public hospital, where the application of green accounting in public hospitals with type A, type B, type C, and type D is generally sequentially is 4.52; 4.25; 4.15; and 4.30. From these results it can be seen that the highest average scores in the application of green accounting in sequence are (1) type A public hospitals, (2) type D public hospitals, (3) type B public hospitals, and (4) type C public hospitals. This shows that type A public hospitals in implementing green accounting have a greater average value compared to other types of public hospitals. As we know, class/type A for a hospital is the highest classification that can be achieved. This is in line with research by Prasojo & Purwanto (2013) and Ijma, et., al., (2018) which states that large organizations tend to prepare their accounting systems to increase the level of environmental information disclosure to be more open so that they are able to disclose more information because they have large resources so that they are able to finance the provision of more complete information than small organizations.

Table 4. Average Implementation of Green Accounting in Public Hospitals Based on Each Type of Public Hospitals

	N	Mean	Std. Deviation	Std. Error	Minimum	Maximum
RSU Type A	31	4,5161	,81121	,14570	1,00	5,00
RSU Type B	31	4,2529	,19591	,03519	4,00	4,75
RSU Type C	31	4,1516	,24464	,04394	3,23	4,54
RSU Type D	31	4,3003	,27887	,05009	3,44	4,88
Total	**124**	**4,3052**	**,47041**	**,04224**	**1,00**	**5,00**

Source: Data Processing Using SPSS, 2023

Kruskal Wallis and Turkey HSD Tests

The Kruskal Wallis test was carried out because the research data from respondents was not all normally distributed. It can be seen that the data for hospitals with types A, B, and C have Sig values. Sequentially 0.000; 0.001; 0.001 which means <0.05; This shows that the data is not normally distributed. Meanwhile, only data for type D hospitals has normal distribution because the Sig. shows a value of 0.204 > 0.05, which means the data is normally distributed.

Table 5. Normality Test

Tests of Normality							
		Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Public Hospital Type	Statistic	df	Sig.	Statistic	df	Sig.
Implementation of Green Accounting	RSU Tipe A	,337	31	,000	,576	31	,000
	RSU Tipe B	,219	31	,001	,853	31	,001
	RSU Tipe C	,140	31	,128	,857	31	,001
	RSU Tipe D	,142	31	,116	,954	31	,204

Source: Data Processing Using SPSS, 2023

Because the research data used is not all normally distributed, the test is to determine whether there is a difference in the implementation of green accounting in public hospitals in Malang Raya between public hospitals of type A, type B, type C or type D using the Kruskal Wallis Test (Kruskal Wallis Test) with the help of SPSS.

The test results with the Kruskal Wallis Test show that the Asymp.Sig value is 0.013 < 0.05 so that H0 is rejected and H1 is accepted, which means that there are differences in the implementation of green accounting in public hospitals in Malang Raya between public hospitals of type A, type B, type C or type D. This difference can be seen in the average results of implementing green

accounting in public hospitals which differ between public hospitals with type A (4.5161), type B (4.2529), type C (4.1516) and type D (4.3003).

Table 6. Kruskal Wallis Test

Test Statistics[a,b]	
	Implementation of Green Accounting
Chi-Square	10,811
df	3
Asymp. Sig.	,013

a. Kruskal Wallis Test
b. Grouping Variable: Public Hospital Type

Source: Data Processing Using SPSS, 2023

This can be seen from the significance value (Sig.) of 0.017 < 0.05, which means that the average value of implementing green accounting is significantly different for each type of public hospital, both for type A, type B, type C or type D. This difference is of course caused by differences in the class/type of public hospitals which are based on the facilities and service capabilities of the hospital. This shows that hospitals with the highest class/type will have better and more consistent implementation of green accounting compared to lower class/type hospitals. This is in line with research by Prasojo & Purwanto (2013) and Ijma, et., al., (2018) which states that large organizations tend to prepare better accounting systems to reveal more information compared to small organizations.

Table 7. ANOVA Test

	Sum of Squares	**df**	**Mean Square**	**F**	**Sig.**
Between Groups	2,196	3	,732	3,511	,017
Within Groups	25,022	120	,209		
Total	27,218	123			

Source: Data Processing Using SPSS, 2023

Of course, in implementing green accounting in each type of public hospital, there are types of hospitals that in its application have the same average value and some are different. This can be determined by using the Turkey HSD test which is used to carry out multiple comparison tests to determine whether the average application of green accounting is significant in the amount of variance analysis, namely by looking at the significance value (Sig.) greater or smaller than 0.05. If the significance value (Sig.) is greater than 0.05 then the average application of green accounting is the same, whereas if the significance value (Sig.) is smaller than 0.05 then the average application of green accounting is different.

Table 8. Turkey HSD Test to Compare the Implementation of Green Accounting between Types of Public Hospitals

	RSU Type A	RSU Type B	RSU Type C	RSU Type D
RSU Type A	-	0,111	0,011	0,251
RSU Type B	0,111	-	0,819	0,977
RSU Type C	0,011	0,819	-	0,576
RSU Type D	0,251	0,977	0,576	-

Source: Data Processing Using SPSS, 202

In this research, it can be seen that the application of green accounting between type A public hospitals and type B public hospitals has a significance value (Sig.) of 0.111 > 0.05, which means that the application of green accounting in type A and type B public hospitals is the same. so that in this case the application of green accounting in type A and type B public hospitals is not significant. Meanwhile, the application of green accounting between type A public hospitals and type C public hospitals has a significance value (Sig.) of 0.011 < 0.05, which means that the application of green accounting in type A and type C public hospitals is different, so in this case There are significant differences in the application of green accounting in type A and type C public hospitals. Meanwhile, the application of green accounting between type A public hospitals and type D public hospitals has a significance value (Sig.) of 0.251 > 0.05, which means that the application of green accounting in type A and type D public hospitals is the same, so in terms of The application of green accounting in type A and type D public hospitals is not significant.

Likewise, when comparing the application of green accounting between type B public hospitals and type C public hospitals, the significance value is 0.819 > 0.05, which means that the application of green accounting in type B and type C public hospitals is the same, so in this case the application of green accounting in type B and type C public hospitals is not significant. And the application of green accounting between type B public hospitals and type D public hospitals has a significance value of 0.977 > 0.05, which means that the application of green accounting in type B and type D public hospitals is the same, so in this case the application of green accounting in public hospitals with type B and type D are not significant. Meanwhile, the application of green accounting between type C public hospitals and type D public hospitals has a significance value of 0.576 > 0.05, which means that the application of green accounting in type C and type D public hospitals is the same, so in this case the application of green accounting in public hospitals with type C and type D is not significant.

Apart from that, by testing using the Turkey HSD Test you can also measure and see the similarity in the average implementation of green accounting based on each type of public hospital.

Based on table 9, it can be seen that in Subset 1 pool there is no significant difference in the application of green accounting in public hospitals of types C, B and D, in the sense that the application of green accounting in public hospitals of types C, B and D is The same. Meanwhile, in Subset 2, there is no significant difference in the application of green accounting in type B, D and A public hospitals, in the sense that the application of green accounting in type B, D and A public hospitals is the same.

Table 9. Turkey HSD Test to Test the Similarity of Green Accounting Implementation between Types of Public Hospitals

		Subset for alpha = 0.05	
Type of Public Hospitals	**N**	**1**	**2**
RSU Tipe C	31	4,1516	
RSU Tipe B	31	4,2529	4,2529
RSU Tipe D	31	4,3003	4,3003
RSU Tipe A	31		4,5161
Sig.		,576	,111

Means for groups in homogeneous subsets are displayed.
a. Uses Harmonic Mean Sample Size = 31,000.

Source: Data Processing Using SPSS, 2023

So, it can be concluded that based on the test results, it can be seen that the application of green accounting in type A public hospitals and type C public hospitals is truly different, while everything else is the same.

DISCUSSION

The results of the research show that there are differences in the application of green accounting in public hospitals in Malang Raya between public hospitals of type A, type B, type C or type D, where these differences can be seen in the average results of the application of green accounting in these public hospitals which differ between public hospitals based on the type of hospital. These differences are of course caused by differences in the class/type of public hospitals which are based on the facilities and service capabilities of public hospitals as in Article 1 point 4 of the Regulation of the Minister of Health of the Republic of Indonesia Number 340/Menkes/PER/III/2010 concerning Hospital Classification. In Ashari (2019), it is stated that the classification of public hospitals in Malang Raya consists of 1 class/type A hospital, 8 class/type B hospitals, 13 class/type C hospitals, and class/type D as many as 18 hospitals.

From the results of this research, it can be understood that hospitals with the highest class/type will have better and more consistent implementation of green accounting compared to lower class/type hospitals. This was stated by Prasojo & Purwanto (2013) and Ijma, et., al., (2018) who stated that large organizations tend to prepare better accounting systems to reveal more information compared to small organizations. In research by Ijma, et. al., (2018)

stated that large organizations will tend to disclose more information because they have large resources so they are able to finance the provision of more complete information than small companies. Meanwhile, Prasojo & Purwanto (2013) stated that large organizations tend to prepare their accounting systems to increase the level of environmental information disclosure to be more open than small organizations.

The results of this research also support the research of Ashari, et. al., (2020 & 2022) which states that organizational size has a significant effect on the implementation of green accounting, where in this research the organizational size referred to is the classification of public hospitals which consists of four classes/types, namely class/type A, class/type B, class/type C, and class/type D. This is proven by the significant differences in the implementation of green accounting based on the class/type of the public hospital.

CONCLUSIONS AND RECOMMENDATIONS

The conclusion in this study is that the average value of the application of green accounting is significantly different for each type of public hospital, whether for public hospitals of type A, type B, type C or type D. The difference in the average results of the application of green accounting in public hospitals is due to differences in public hospital classification. The most visible difference is in the application of green accounting in type A public hospitals and type C public hospitals which are completely different, while everything else is the same.

FURTHER STUDY

The limitations of this research lie in the study of the application of green accounting which is based on the type of public hospital, not conducting a study on the comparison of the existence of Public Hospitals in the Malang Raya region consisting of Malang Regency, Malang City and Batu City in the application of green accounting and the research respondents do not have an understanding the same thing regarding green accounting considering that being a respondent is only based on having education in accounting and management and experience in this field. Suggestions for further research are to add research objects to public hospitals in all regions of Indonesia with a wider population so that they can compare and differentiate hospital types better, and can make comparisons between regions in the implementation of green accounting in these public hospitals, in addition to it makes special specifications regarding respondents based on the respondent's understanding of green accounting.

The hope of this research is that it is hoped that public hospitals can improve the quality of services to be able to move up the service class so that they can also improve the implementation of green accounting in their business activities properly and consistently so that problems related to environmental and social problems resulting from the business operations they carry out can be resolved. resolved well. Apart from that, it is hoped that there will be an accounting standard that regulates the implementation of green accounting.

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